



Intern and Apprentice Recruitment Act Annual Report

The Intern and Apprentice Recruitment Act seeks to spur the growth of intern and apprenticeship opportunities in the state of Missouri. Created in 2023 with the passage of [Section 135.457](#), eligible businesses may claim a tax credit equal to \$1,500 for hiring an intern or apprentice, provided other criteria are met. These criteria include:

- The total number of interns or apprentices employed must exceed the average of the previous 3 years for the tax year the credit is claimed; and
- Interns have a minimum of 60 hours of work per month for at least two consecutive months of that tax year; and
- Apprentices must be participating in a qualified US Department of Labor apprenticeship program, have completed 1 year in the apprenticeship program, complete 144 hours of technical instruction per year of the program, and complete a minimum of 2,000 hours of on-the-job training by the conclusion of the apprenticeship.

A taxpayer can claim no more than \$9,000 worth of credits (6 credits), and the program has an annual cap of \$1 million.

Annual Information for FY2025

For fiscal year 2025, the program saw a total of 22 participating businesses, who claimed a total of 31 interns and 34 apprentices. These participants claimed a total of 65 Intern and Apprentice Recruitment tax credits. The total amount expended on the program was \$97,500. This represented an average of 3 credits per eligible taxpayer.

Mike Kehoe
Governor

Michelle Hataway – Director
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